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**FILED ELECTRONICALLY January 17, 2007**

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9 Attorneys for Creditor  
 10 Debt Acquisition Company of America V

11 **UNITED STATES BANKRUPTCY COURT**

12 **District of Nevada**

13 In re	)	Case No. BK-S-06-10725 LBR
14 USA COMMERCIAL MORTGAGE COMPANY	)	NOTICE OF APPEAL OF ORDER
15 Debtor.	)	CONFIRMING THE "DEBTORS THIRD
16 USA CAPITAL REALTY ADVISORS, LLC	)	AMENDED JOINT PLAN OF
17 Debtor.	)	REORGANIZATION" AS MODIFIED
18 In re	)	THEREIN
19 USA CAPITAL DIVERSIFIED TRUST FUND, LLC	)	
20 Debtor.	)	
21 USA CAPITAL FIRST TRUST DEED FUND, LLC	)	
22 Debtor.	)	
23 In re	)	
24 USA COMMERCIAL MORTGAGE COMPANY	)	
25 Debtor.	)	
Affects:	)	
26 <input checked="" type="checkbox"/> All Debtors	)	
27 <input checked="" type="checkbox"/> USA Commercial Mortgage Company	)	
28 <input checked="" type="checkbox"/> USA Capital Realty Advisors, LLC	)	
<input checked="" type="checkbox"/> USA Capital Diversified Trust Fund, LLC	)	
<input checked="" type="checkbox"/> USA Capital First Trust Deed Fund, LLC	)	
<input checked="" type="checkbox"/> USA Securities, LLC	)	

1 Creditor Debt Acquisition Company of America V appeals under 28 U.S.C. § 158(a) or (b) from  
2 the Order Confirming the "Debtors Third Amended Joint Plan of Reorganization" as Modified Therein  
3 entered in the above-captioned bankruptcy cases on January 8, 2007. The parties to the Order appealed  
4 from and the names, addresses and telephone numbers of their respective attorneys are as follows:

5 1 APPELLANT:

6 Debt Acquisition Company of America V

7 Represented by:

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15 2 THE DEBTORS:

16 USA Commercial Mortgage Company  
USA Capital Realty Advisors, LLC  
17 USA Capital Diversified Trust Fund, LLC  
USA Capital First Trust Deed Fund, LLC  
18 USA Securities, LLC

19 Represented by:

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24 and by:

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1   3   **UNITED STATES DEPARTMENT OF JUSTICE**  
2                     Sara L. Kistler, Acting U.S. Trustee, Region 17

2                     Represented by:

3                     August B. Landis, Assistant United States Trustee  
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4   **OFFICIAL COMMITTEE OF UNSECURED CREDITORS**  
5                     **OF USA COMMERCIAL MORTGAGE COMPANY**

6                     Represented by:

7                     Susan M. Freeman  
8                     Rob Charles  
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13   **5   OFFICIAL COMMITTEE OF HOLDERS OF EXECUTORY**  
14                     **CONTRACT RIGHTS OF USA COMMERCIAL MORTGAGE COMPANY**

15                     Represented by:

16                     Gerald M. Gordon  
17                     Gregory E. Garman  
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22   **6   OFFICIAL COMMITTEE OF EQUITY SECURITY HOLDERS**  
23                     **OF USA CAPITAL DIVERSIFIED TRUST DEED FUND, LLC**

24                     Represented by:

25                     Marc A. Levinson  
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1      7      OFFICIAL COMMITTEE OF EQUITY SECURITY HOLDERS  
2      OF USA CAPITAL FIRST TRUST DEED FUND LLC

3      Represented by:

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5      Eve Karasik  
6      Christine Pajak  
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17     8      THE "LENDERS PROTECTION GROUP"

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17     9      PENSION BENEFIT GUARANTY CORPORATION

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4 11 DR. GARY KANTOR, MRS. KANTOR  
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18 13 COMPASS PARTNERS

19 Represented by:

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24 and by:

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2 14 SIERRA LIQUIDITY FUND  
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4 Represented by:  
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16 15 GREGORY J. WALCH AND SHAUNA M. WALCH, TRUSTEES  
17 OF THE GREGORY J. AND SHAUNA M. WALCH FAMILY TRUST

18 Represented by:  
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23 16 USA COMMERCIAL REAL ESTATE GROUP  
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29 17 COPPER SAGE COMMERCIAL CENTER  
30 and BINFORD MEDICAL DEVELOPERS, LLC

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37 28 ///

1 18 USA INVESTMENT PARTNERS, LLC,  
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4 Represented by:  
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6 Russell Walker  
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25 ///  
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1 A copy of the Order appealed from is attached as Exhibit A hereto.  
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5 DATE: January 16, 2006  
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KIRBY & MCGUINN, A.P.C.

By: /s/  
Dean T. Kirby, Jr. Attorneys for  
Debt Acquisition Company of America V